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March 16, 2001
NEW JERSEY STATE BOARD
OF ACCOUNTANCY

By: Marianne W. Greenwald
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STATE OF NEW JERSEY
DEPARTMENT OF LAW & PUBLIC SAFETY
DIVISION OF CONSUMER AFFAIRS
STATE BOARD OF ACCOUNTANCY

| | | |
|----------------------------------|---|-----------------------|
| IN THE MATTER OF THE SUSPENSION | : | Administrative Action |
| OR REVOCATION OF THE LICENSE OF: | : | |
| | : | |
| LAURIE POCSI | : | |
| | : | |
| TO PRACTICE ACCOUNTANCY IN THE | : | FINAL ORDER |
| STATE OF NEW JERSEY | : | OF DISCIPLINE |
| | : | |

This matter was opened to the New Jersey State Board of Accountancy upon receipt of information which the Board has reviewed and on which the following findings of fact and conclusions of law are made;

FINDINGS OF FACT

1. Respondent is a certified public accountant in the State of New Jersey and has been a licensee at all times relevant hereto.
2. On November 29, 2000 respondent was personally served a subpoena to appear before the Board of Accountancy on January 9, 2001 and produce all records in her possession for Singer

Interstate Carriers, Inc., N&J Tubing and Recking, Inc. (Subpoena and Affidavit of Service annexed hereto and made a part hereof).

3. Respondent failed to appear, and further made no contact with the Board office or the Division of Law regarding this subpoena.

CONCLUSIONS OF LAW

1. The above described conduct provides grounds for the suspension of her license to practice accountancy in New Jersey pursuant to N.J.S.A.45:1-21(e) in that it is based on failure to obey a lawfully served subpoena to appear and give testimony and produce records, in violation of N.J.A.C.13:45C-1.3.

Based on the foregoing findings and conclusions, a Provisional Order of Discipline suspending respondent's license to practice Accountancy in the State of New Jersey was entered on January 30, 2001 and a copy was forwarded to respondent at the also known address on file with the Board. The Provisional Order was subject to finalization by the Board at 5:00 p.m. on the 30th business day following entry unless respondent requested a modification or dismissal of the stated Findings of Fact or Conclusions of Law by submitting a written request for modification or dismissal setting forth in writing any and all reasons why said findings and conclusions should be modified or dismissed and submitting any and all documents or other written evidence supporting respondent's request for consideration and reasons therefor.

Although the Provisional Order sent by means of certified mail was returned as unclaimed, the regular mail was not returned. Because the Order was forwarded to respondent's address of record, the Board deems service to have been effected. Accordingly, it is determined that further proceedings were not necessary and that the Provisional Order should be made final.

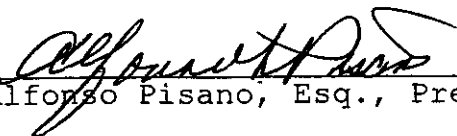
ACCORDINGLY, IT IS ON THIS 15th DAY OF March, 2001

ORDERED THAT:

1. Respondent's license to practice accountancy in the State of New Jersey is hereby suspended until further order of the Board of Accountancy.

2. Prior to resuming active practice in New Jersey, respondent shall be required to appear before the Board (or a committee thereof) to demonstrate fitness to resume practice. Any practice in this State prior to formal reinstatement of license by the Board shall constitute grounds for a charge of unlicensed practice. In addition, the Board reserves the right to place restrictions on respondent's practice should her license be reinstated.

NEW JERSEY STATE BOARD OF ACCOUNTANCY

By: 
Alfonso Pisano, Esq., President